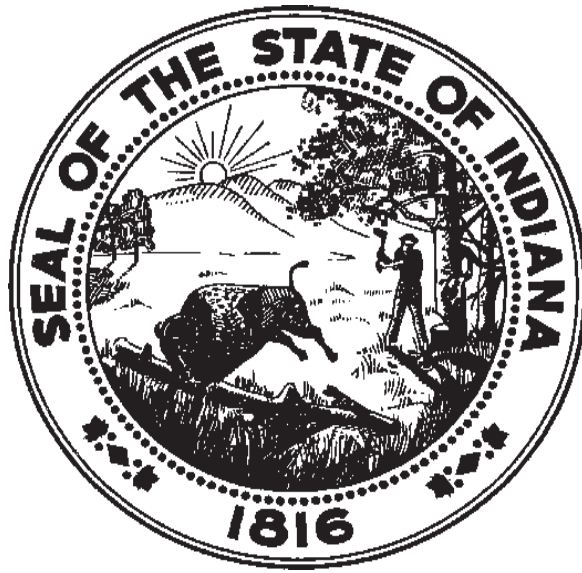


Fuel Tax Application Form



Indiana Department of Revenue

Fuel Tax Section

December 2003



Indiana Department of Revenue

Fuel Tax License Application

FT-1**State Form 46297****12-03**

This application must be accompanied by a completed Fuel Tax Surety Bond, Irrevocable Standby Letter of Credit (subject to Departmental format) or Cash Bond, and a current financial statement or beginning balance sheet, if applicable. (Please print legibly or type the information on this application)

License # _____

Effective Date _____

SECTION A: TAXPAYER INFORMATION**Contact the Department at (317) 615-2625 for more information regarding this application.**

1. Owner name, legal partnership name, corporate name or other entity name		2. Federal Identification Number (FEIN)	
3. Business Trade Name or D/B/A		4. Name of Contact Person (Owner, Partner or Corporate Officer)	
5. Business Location (P.O. Box cannot be used as a business location address)			
City		State	Zip
6. Mailing address			
City		State	Zip
7. Business Location Telephone Number ()		8. Fax Number ()	9. E-Mail Address
10. If your business is currently registered for any Indiana tax under this ownership, enter your Taxpayer Identification Number (TID):			
11. Check the type of organization of this business		NAICS Code: #	
Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/>			
Corporation <input type="checkbox"/> Fed. Govt. <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Other Govt. <input type="checkbox"/> Other <input type="checkbox"/>			
12. All Corporations must answer the following questions:			
A. State of Incorporation ____	B. Date of Incorporation ____/____/____ Month Day Year		C. State of Commercial Domicile ____
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana. ____/____/____ Month Day Year		E. Accounting period year ending date ____/____/____ Month Day Year	

13. Owner, Partners or Officers (Attach additional sheets if necessary)

Social Security Number	Last Name, First Name, MI	Title	Street Address	City	State	Zip

14. License Type - Place an "X" in the box next to the license type(s) for which you are applying.

- | | | | | |
|---|---|---|--|---|
| <input type="checkbox"/> Terminal Operator
Fee Amt \$300.00 | <input type="checkbox"/> Supplier
Fee Amt \$500.00 | <input type="checkbox"/> Permissive Supplier
Fee Amt \$50.00 | <input type="checkbox"/> Aviation Fuel Dealer
Fee Amt \$15.00 | <input type="checkbox"/> Importer
Fee Amt \$200.00 |
| <input type="checkbox"/> Exporter
Fee Amt \$200.00 | <input type="checkbox"/> Transporter
Fee Amt \$50.00 | <input type="checkbox"/> Blender
No Fee Required | <input type="checkbox"/> Eligible Purchaser
No Fee Required | <input type="checkbox"/> Petroleum Severance
No Fee Required |
| <input type="checkbox"/> Gasoline Distributor
Fee Amt \$100.00 | <input type="checkbox"/> Oil Inspection Distributor
Fee Amt \$100.00 | <input type="checkbox"/> Dyed Fuel User
No Fee Required | <input type="checkbox"/> Marina Fuel Dealer
Fee Amt \$15.00 | <input type="checkbox"/> Gasohol Blender
No Fee Required |

15. Reason License Needed

- ☐
- New Business
- ☐
- Purchase of Existing Business Purchased from whom _____
- ☐
- Other _____

SECTION B: SPECIAL FUEL SUPPLIER
(\$ 500.00 Registration Fee)



When applying for a Special Fuel Supplier's License, you must also complete Section Q of this application. Your License will not be processed if Section Q is not completed.

1. Indiana Terminal Location(s) Address, City, State, Zip Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity

	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)	Nontaxable Special Fuel (#1 Dyed Diesel Fuel)
2. Annual Estimated Taxable Gallons		

3. **To calculate bond amount:** Total Annual Estimated **Taxable** Gallons ÷ 6 × \$.16 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.00.) \$.00

SECTION C: SPECIAL FUEL PERMISSIVE SUPPLIER
(\$ 50.00 Registration Fee)



When applying for a Special Fuel Permissive Supplier's License, you must also complete Section Q of this application. Your License will not be processed if Section Q is not completed.

1. Terminal Location(s) Address, City, State, Zip Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity

	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)	Nontaxable Special Fuel (#1 Dyed Diesel Fuel)
2. Annual Estimated Taxable Gallons		

3. **To calculate bond amount:** Total Annual Estimated **Taxable** Gallons ÷ 6 × \$.16 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.00.) \$.00

SECTION D: SPECIAL FUEL TERMINAL OPERATOR
(\$ 300.00 Registration Fee)

1. Indiana Terminal Location(s) Address, City, State, Zip Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity

2. A bond in the amount of \$2000.00 is required for a Terminal Operator's License. \$ 2000.00

SECTION E: SPECIAL FUEL IMPORTER
(\$ 200.00 Registration Fee)

1. List the states from which you plan to import fuel.			
A. <input type="text"/>	B. <input type="text"/>	C. <input type="text"/>	D. <input type="text"/>

	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)	Nontaxable Special Fuel (#1 Dyed Diesel Fuel)
2. Annual Estimated Taxable Gallons		

3. **To calculate bond amount:** Total Annual Estimated **Taxable** Gallons ÷ 6 × \$.16 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.00.) \$.00

SECTION F: SPECIAL FUEL EXPORTER
(\$ 200.00 Registration Fee)

1. List the states to which you plan to export fuel.

A.	C.	E.
B.	D.	F.

2. You must also submit, with this application, a copy of the license(s) from each of the destination jurisdictions listed above.

3. A Bond in the amount of \$2,000.00 is required for an Exporter's License.

\$ 2000.00

SECTION G: SPECIAL FUEL TRANSPORTER
(\$ 50.00 Registration Fee)

1. Do you transport fuel in vehicles with a capacity greater than 5,400 gallons? **YES / NO** If Yes, how many? _____

2. Do you transport fuel in vehicles with a capacity of 5,400 gallons or less? **YES / NO** If yes, how many? _____

3. Do you transport fuel by another manner other than truck? **YES / NO** If yes, indicate the method of transport: ____ Barge ____ Pipeline

4. A Bond in the amount of \$2,000.00 is required for a Transporter's License.

\$ 2000.00

SECTION H: SPECIAL FUEL BLENDER
(No Fee Required)

Blender

1. Do you blend or plan to blend non-taxable fuels with taxable special fuels? **YES / NO**

2. What fuel types do you blend? _____

3. List the location(s) where you blend fuel and the storage capacity of the tanks.

Location - City, State, Zip	Tank Capacity

4. Estimate the total number of **taxable** gallons to be blended each calendar year. _____ gallons

No bond is required for a Blender's License.

SECTION I: DYED FUEL USER
(No Fee Required)

Dyed Fuel User

1. Do you use dyed fuel in a motor vehicle? **YES / NO**

2. List **all types** of motor vehicles using **dyed** fuel. _____

3. List the location(s) where you store dyed fuel and the storage capacity of the tanks.

Location - City, State, Zip	Tank Capacity

4. Estimate the number of **taxable** gallons of dyed fuel to be consumed each calendar year. _____ gallons

No bond is required for a Dyed Fuel Users License.

SECTION J: SPECIAL FUEL ELIGIBLE PURCHASER AUTHORIZATION
(No Fee required)

1. Indicate the annual estimated **taxable** gallons you purchase. _____ gallons

2. Indicate the name and address of each of your suppliers (Attach additional sheets if necessary)

Supplier's Name	Supplier's Address

3. **To calculate bond amount:** Annual Estimated Taxable Gallons (Line 1) ÷ 6 × \$.16 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.00.)

\$ _____ .00

SECTION K: GASOLINE DISTRIBUTOR
(\$ 100.00 Fee Required)

1. Are you importing Gasoline?	YES / NO	From what state(s):
2. Are you exporting Gasoline?	YES / NO	To what state(s):
3. Do you operate service stations in Indiana?	YES / NO	Number of service stations:
4. Do you operate bulk storage facilities in Indiana?	YES / NO	Number of bulk storage facilities operated:

5. If you answered yes to any of the above questions, on an additional sheet of paper, list the complete address, city, state, zip code, type of fuel stored and storage capacity of each location.

6. Indicate Annual Estimated Taxable Gallonage of the following (indicate Indiana information only):

	Gasoline/Gasohol/Aviation Gas/Alcohol	Jet Fuel/Kerosene
A. Total Receipts		
B. Non-Taxable Disbursement		
C. Taxable Gallons		

7. **To calculate bond amount:** Annual Estimated Taxable Gallons Line 6 ÷ 4 × \$.18 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 3 months liability, but not less than \$2,000.00.)

\$ _____ .00

SECTION L: OIL INSPECTION DISTRIBUTOR
(\$ 100.00 Fee Required)

1. Indicate Annual Estimated Taxable Gallonage of the following (indicate Indiana information only)

	Gasoline/Gasohol/Aviation Gas/Alcohol	Jet Fuel/Kerosene
A. Total Receipts		
B. Non-Taxable Disbursement		
C. Taxable Gallons		

2. **To calculate bond amount:** Annual Estimated Taxable Gallons Line 1 ÷ 4 × \$.008 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 3 months liability, but not less than \$2,000.00.)

\$ _____ .00

SECTION M: AVIATION FUEL DEALER
(\$ 15.00 Fee Required)

1. Do you own or operate an airfield? **YES/NO** If yes, indicate the location: _____
2. Do you own planes? **YES/NO** If yes, how many: _____
3. Do you service other planes? **YES/NO**
4. What is your gasoline storage capacity? _____ Gallons.
5. Name of your fuel supplier(s): _____
6. Estimated number of gallons that you will purchase during the first year of your permit: _____

No bond is required for an Aviation Dealer.

SECTION N: MARINA FUEL DEALER
(\$ 15.00 Fee Required)

1. Do you own or operate a marina or boat livery? **YES/NO** If yes, indicate the location: _____
2. Do you own motorboats? **YES/NO** If yes, how many: _____
3. Do you service other boats? **YES/NO**
4. What is your gasoline storage capacity? _____ Gallons
5. Name of your fuel supplier(s): _____
6. Estimated number of gallons that you will purchase during the first year of your permit: _____

No bond is required for a Marina Dealer.

SECTION O: PETROLEUM SEVERANCE
(No Fee Required)

1. Estimated Annual Barrels: _____

No bond is required for a Petroleum Severance Permit.

SECTION P: GASOHOL BLENDER
(No Fee Required)

1. Estimated Annual Gallons: _____

No bond is required for a Gasohol Blender Permit.

SECTION Q: TAX PRECOLLECTION AGREEMENT (Must be completed by Suppliers and Permissive Supplier)
--

1. Check one of the following:

_____ I choose Option 1 and agree to treat all out-of-state terminal removals of undyed special fuel for export into Indiana as if they were received in Indiana, and will collect the Indiana Special Fuel Tax from every purchaser.

_____ I choose Option 2 and enter into a tax precollection agreement with the following Importer(s). I have notified customers according to department guidelines.

If choosing Option 2, complete the Importer information for each company from which you have elected to collect the Indiana tax. Attach additional sheets if necessary.

_____ I choose Option 3 and will not be collecting tax on any imports. I have notified customers according to department guidelines.

Daytime Phone Number

2. Importer Information:

Name		License Number
Address		Federal Identification Number
City	State	Zip

As an Importer of undyed special fuel into Indiana, I agree to be a party to this tax precollection agreement and to pay all tax due to the supplier in accordance with Indiana law.

Daytime Phone Number

SECTION R: WAIVER (Optional)

This is a waiver of the right of confidentiality of this company's Gasoline Tax and Special Fuel Tax reports to which it is entitled under Indiana code 6-8.1-7-1. This waiver authorizes the Department of Revenue to give information from those tax returns to a customer or supplier of this company and amounts reported by those customers or suppliers.

This waiver permits the Indiana Department of Revenue to disclose information from tax returns filed by this company to a customer or supplier who files reports with the Indiana Department of Revenue, or in cases when the customer or supplier has not reported a transaction reported by this company.

This waiver may be cancelled by an authorized representative of this company advising the Administrator of the Returns Processing Division of the Indiana Department of Revenue in writing of the cancellation of this waiver.

Taxpayer or Authorized Agent's Signature

(Area Code) Business Phone Number

SECTION S: SIGNATURE (This section must be completed by all applicants)
--

I do hereby certify under penalty of perjury that the foregoing and attached information is a true and correct statement to the best of my knowledge and is a complete and full representation based upon the best information available.

Phone Number

This application **must** be signed by the owner, general partner or corporate officer **before it will be processed by the Department.**

For more information regarding this application, you may contact the Department at (317) 615-2625. Mail completed application, all relevant documentation and application fees to:

**Indiana Department of Revenue
Fuel Tax, Bonds and Licensing Section
P.O. Box 6114
Indianapolis, IN 46206-6114**

Indiana Department of Revenue
Instructions for completing
Fuel Tax License
Application Form FT-1

General Information

Form FT-1 is the license application to be used when registering with the Indiana Department of Revenue, Fuel Tax Section, for Special Fuel and Gasoline licensing requirements or a combination of both. This form also allows you to add a new license type to an existing registered location in the event your business activities expand. This application is separated by license type. The following table indicates which sections you must complete depending upon the type of licenses you wish to obtain:

License Types:

Complete Sections:

Special Fuel Supplier	A, B, D, E, F, G, H, Q, R, S
Special Fuel Permissive Supplier	A, C, D, Q, R, S
Special Fuel Terminal Operator	A, D, R, S
Special Fuel Importer	A, E, R, S
Special Fuel Exporter	A, F, R, S
Special Fuel Transporter	A, G, R, S
Special Fuel Blender	A, H, R, S
Dyed Fuel User	A, I, R, S
Special Fuel Eligible Purchaser	A, J, R, S
Gasoline Distributor	A, K, R, S
Oil Inspection	A, L, R, S
Aviation Fuel Dealer	A, M, R, S
Marina Fuel Dealer	A, N, R, S
Petroleum Severance	A, O, R, S
Gasohol Blender	A, P, R, S

Note: Section R, waiver, is optional.

Important:

- ◆ All applicable questions must be answered. Failure to do so will result in a delay in processing and/or issuing your license(s).
- ◆ Please print legibly or type the information on your application.
- ◆ Any outstanding tax liabilities owed by the applicant or an owner, partner or officer will delay application approval.
- ◆ To complete the license application, follow the section by section instructions.

Section A:
Taxpayer Information

All applicants must complete this section. The information requested is general taxpayer information. All requested information must be supplied.

- 1. Owner Name, Legal Partnership Name, Corporate Name or Other Entity Name.** If you are a sole proprietor, enter your last name, first name and middle initial. If you are a corporation, enter your corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. All government agencies should list their proper agency name.
- 2. Federal Employer Identification Number.** Enter your Federal Employer Identification Number. According to Federal guidelines, most partnerships and all corporations are required to obtain a Federal Employer Identification Number. This number is also required whenever you withhold Federal income tax from employees, regardless of ownership type. If you have applied for a Federal Employer Identification number but have not yet received one, indicate “applied for” on this line. You may get this number by completing the Internal Revenue Service Form, SS-4. The Internal Revenue Service assigns your Federal Employer Identification Number to you.
- 3. Business Trade Name.** If you operate your business using a trade or d/b/a name, enter that name.
- 4. Contact Person.** Enter the name of a person within your organization whom the Indiana Department of Revenue may contact about fuel tax related matters.
- 5. Business Location.** Indicate the actual location of your business by providing the street address, city, state, zip code, and county. **Note:** *A post office box is not acceptable as a business location address.*
- 6. Mailing Address.** Indicate the **mailing** address for your business. Include the street address, post office box, city, state, and zip code.
- 7. Business Telephone Number.** Enter the telephone number of your business including the area code. If applicable, include an extension.

8. **Fax Number.** Enter the fax number of your business including the area code.

9. **E-mail Address.** Enter the E-mail address of someone in your business that would receive e-mail correspondence concerning fuel tax matters with the Department.

10. **Indiana Taxpayer Identification Number.** The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 10-digit number as shown on the Registered Retail Merchant Certificate. If you have previously registered, enter your TID on this line.

11. **Ownership Type.** This line is used to indicate the type of ownership of your organization. You operate a **Sole Proprietorship** if you own the business as an individual. You operate a **Partnership** if you have a business partner(s) owning a portion of the business. You operate a **Corporation** if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an **LLP** or **LLC** if you have been given such status from the federal government and have registered through the Indiana Secretary of State's Office. You are classified as Federal Government (**Federal Government**) if you are a federal agency, or federally chartered organization (e.g. American Red Cross), national bank or federal credit union. You have a Government (**Other Government**) classification if you are a political subdivision of the State of Indiana. Such agencies include state, county or city government, town boards, township trustees, and certain volunteer fire departments when under the control of the township trustee. **Other** entities are all other ownership types. Indicate what "other" organization you are registering for.

NAICS Code. Included in this packet is a North American Industrial Classification System list categorizing business types. Examine the codes and list the one that best suits your business activities.

12. **Corporation Information.** This information is to be completed only if you are a foreign or domestic corporation.

A. State of Incorporation is the state where your Articles of Incorporation are filed.

B. Date of Incorporation is the date you incorporated.

C. State of Commercial Domicile is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.

D. Enter the date you were authorized to do business in Indiana. Authorization to do business in Indiana must be obtained from the Indiana Secretary of State's Office. The telephone number is (317) 232-6531.

E. Accounting Period Year Ending Date is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is December 31st (12/31). If you are on a fiscal year, the accounting period date will be any date other than December 31st.

13. **Name of Owner and/or Officers.** List the following information regarding the owners, partners, or officers of your business. If the business is a Sole Proprietorship, enter your social security number, last name, first name, middle initial, title as owner, and home address. If the business is a Partnership, enter each general partner's social security number, name, title of the partner, and home address. If the business is a Corporation, enter the social security numbers, names of the corporate officers, titles, and home addresses. If the business is a Government Agency or other type ownership, enter social security number(s), name(s) of official officer(s), title(s), and home address(es). Social security numbers are required in accordance with IC 4-1-8-1. Affiliates of the registering entity listed on Line 3 must provide the federal identification number, its entity name and address as well as the names, addresses and social security numbers of the affiliate's responsible officers or partners. Attach additional sheets if necessary.

14. **License Type.** Indicate which license type(s) you are applying for by placing an "X" in the applicable box(es). You may apply for more than one (1) license type per application.

15. **Reason License Needed.** All applicants must complete this section. Indicate if this is a new business or the purchase of an existing business. Include the name of the person from whom you purchased the business. If the reason is other, indicate reason.

Any time a company changes ownership or obtains a new Federal Employer Identification number, a new license is required.

Section B: Special Fuel Supplier's License

This section must be completed if you wish to apply for a Supplier's License. A Supplier is a person who 1) imports or acquires immediately upon import into Indiana special fuel via pipeline or marine vessel from another state into a terminal in Indiana; 2) imports special fuel into Indiana from a foreign country; 3) produces, manufactures or refines special fuel in Indiana; or 4) owns special fuel in the pipeline and terminal distribution system in Indiana and is subject to the general taxing or police jurisdiction of Indiana, and in any case is also registered under Section 4101 of the Internal Revenue Code.

Note: Licensed Suppliers are required to remit taxes due to the Department by Electronic Funds Transfer (EFT). The EFT paperwork will be forwarded to you upon receipt of your completed application or you can contact the department to request that it be sent to you by calling (317) 615-2695.

- 1. Indiana Terminal Locations.** Indicate the physical location of the terminal(s). Include your terminal code and the number of storage tanks at the terminal location. If any storage tanks are leased, indicate the name and address of the lessee. Indicate the total storage capacity within the terminal. **Note:** *A post office box number is not acceptable as a terminal address.*
- 2. Annual Estimated Taxable Gallons.** Indicate your annual estimated taxable gallons for "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)" and "Nontaxable Special Fuel (#1 Dyed Diesel Fuel)".
- 3. Bond.** Estimate the annual (12 months) taxable gallons. Divide the amount by six (6) to determine your two (2) months average taxable gallons. Multiply the two (2) months average taxable gallons by the current tax rate of \$.16 (16 cents) per gallon to determine the bond amount required.

Note: A licensed Supplier does not have to apply for any other license type. Once you obtain a Supplier's license, you are automatically qualified to operate as a Terminal Operator, Transporter, Importer, Exporter or Blender. Suppliers who operate terminals will be required to file the terminal operator's monthly report, Form SF-501. A current financial statement, beginning balance sheet or year-end statement must accompany this application.

Section C: Special Fuel Permissive Supplier's License

This section must be completed if you wish to apply for a Permissive Supplier's license. A Permissive Supplier is any person who does not meet the geographical jurisdictional connections to Indiana required of a Supplier, but who holds an inventory position in a federally qualified terminal located outside of Indiana and who is registered under Section 4101 of the Internal Revenue Code.

Note: Licensed permissive suppliers are required to remit taxes due to the department by Electronic Funds Transfer (EFT). The EFT paper work will be forwarded to you upon receipt of your completed application or you can contact the department to request that it be sent to you by calling (317) 615-2695.

- 1. Terminal Locations.** Indicate the physical location of each terminal. Include the terminal codes and the number of storage tanks at each terminal location. If any storage tanks are leased, indicate the name and address of the lessee. Indicate the total storage capacity within the terminal. **Note:** *A post office box number is not acceptable as a terminal address.*
- 2. Annual Estimated Taxable Gallons.** Indicate your annual estimated taxable gallons for "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)" and "Nontaxable Special Fuel (#1 Dyed Diesel Fuel)".
- 3. Bond.** Estimate the (12 months) annual taxable gallons. Divide the amount by six (6) to determine your two (2) months average taxable gallons. Multiply your two (2) months taxable gallons by the current tax rate of \$.16 (16 cents) per gallon, to determine the bond amount required.

Note: A Permissive Supplier must apply for a Transporter's, Exporter's or Blender's License if they wish to transport, export, or blend special fuel. A current financial statement, beginning balance sheet or year-end report must accompany this application.

Section D: Special Fuel Terminal Operator's License

This section must be completed if you wish to apply for a Terminal Operator's license. A Terminal Operator is a person (other than a supplier) who, by ownership or contractual agreement, is charged with the responsibility and physical control over the operation of the terminal.

- 1. Terminal Location.** Indicate the physical location of the terminal(s). Include your terminal code and the number of storage tanks at each terminal location. If any of the tanks are leased, you must list the name and address of each lessee. Indicate the total storage capacity within each terminal. **Note:** *A post office box number is not acceptable as a terminal address.*
- 2. Bond.** A bond in the amount of \$ 2,000.00 (two thousand dollars) is required for a Terminal Operator's License.

Note: *A current financial statement, beginning balance sheet or year-end statement must accompany this application.*

Section E: Special Fuel Importer's License

This section must be completed if you wish to apply for an Importer License. An Importer is a person (other than a Supplier or Permissive Supplier) who wishes to cause undyed special fuel to be delivered into Indiana on the person's own behalf, for the person's own account or for resale to an Indiana purchaser. If the special fuel is for resale to an Indiana purchaser, then the fuel must be transported from another state by truck, pipeline, or barge into storage facilities other than qualified terminals.

- 1.** List the states from which you plan to import into Indiana.
- 2. Annual Estimated Taxable Gallons.** Indicate your annual (12 months) estimated taxable gallons for the "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)" and "Nontaxable Special Fuel (#1 Dyed Diesel Fuel)."
- 3. Bond.** Estimate the annual (12 months) taxable gallons from sales to Indiana customers. Divide the amount by six (6) to determine your two (2) months average taxable gallons. Multiply your two (2) months average taxable gallons by the current tax rate of \$.16 (16 cents) per gallon to determine the required bond amount.

Note: *A current financial statement, beginning balance sheet or year-end report must accompany this application.*

Section F: Special Fuel Exporter's License

This section must be completed if you wish to apply for an Exporter's License. An Exporter is any person, (other than a supplier) who purchases special fuel in Indiana for the purpose of transporting or delivering the fuel to another state or country. Each person engaged in business in Indiana as an Exporter must be licensed in the destination jurisdiction either to collect and remit special fuel taxes in that jurisdiction or to deal in tax free special fuel in that jurisdiction.

- 1. Export States.** List the states to which you plan to export special fuel.
- 2. Destination State Licenses.** You must also submit with this application, a copy of the license(s) authorization card from the destination jurisdictions to which you are exporting special fuel. An Exporter's license will not be issued without this information.
- 3. Bond.** A bond in the amount of \$2,000.00 is required for this license.

Note: *A current financial statement, beginning balance sheet or year-end report must accompany this application.*

Section G: Special Fuel Transporter's License

This section must be completed if you wish to apply for a Transporter's License. A Transporter is defined as any person, (other than a supplier) who wishes to transport special fuel by whatever manner (i.e. truck, barge, rail, pipeline) from a point outside Indiana to a point inside Indiana, or from a point inside Indiana to a point outside Indiana. Regardless of whether the person is engaged for hire in interstate commerce or for hire in intrastate commerce, they must obtain a Transporter's license prior to doing so.

- 1-3.** Complete questions 1 through 3
- 4. Bond.** A bond of \$2,000.00 is required for a Transporter's license.

Note: *A current financial statement, beginning balance sheet or year-end report must accompany this application.*

Section H: Special Fuel Blenders

This section must be completed if you wish to apply for authorization from the Department to become a Special Fuel Blender. A Blender is a person who engages in the process of blending. Blending is the mixing of one (1) or more petroleum products, with or without product if the product obtained by the blending is capable of use in the generation of power for propulsion of a motor vehicle, an airplane, or a motorboat.

Note: Answer all questions completely. This information will be used to determine if you meet the requirements.

1. Are you blending or do you plan to blend non-taxable fuel with taxable fuels? Circle Yes or No on the application.
2. If you circled Yes, enter the types of fuel you plan to blend.
3. List the location(s) and tank capacity where you blend fuel.
4. Estimate the total number of annual (12 months) **taxable** gallons to be blended each year.

Section I: Dyed Fuel Users

A Dyed Fuel User is a person who qualifies for the federal diesel fuel tax exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on highways with dyed fuel in the fuel supply tank. **No fee or bond is required.**

1. Do you use dyed fuel in a motor vehicle? Circle Yes or No on the application.
2. If you circled Yes, list all types of motor vehicles using dyed fuel.
3. List the locations where you store dyed fuel and the storage capacity of the tanks.
4. Estimate the annual number (12 months) of taxable gallons of dyed fuel consumed each year.

Note: Answer all questions completely. This information will be used to determine if you meet the requirements.

Section J: Special Fuel Eligible Purchaser's Authorization

This section must be completed if you wish to apply for authorization from the Department to become an Eligible Purchaser. An Eligible Purchaser, upon authorization from the Indiana Department of Revenue, may make an election to postpone paying the tax due to their Supplier until the date the Supplier is required to pay the tax to the Department. To become an Eligible Purchaser, you must meet the following requirements:

- ◆ Must be licensed and in good standing as a Special Fuel Dealer or Special Fuel User as of July 1, 1993;
 - ◆ Must have purchased at least 240,000 taxable gallons of special fuel in each of the two (2) preceding years; and/or
 - ◆ Must meet financial responsibility and bonding requirements.
1. Indicate the estimated annual taxable gallons you purchase.
 2. Indicate the name and address of each of your supplier(s).
 3. **Bond.** Estimate your annual (12 months) taxable gallons. Divide the amount by six (6) months to determine your two (2) months average taxable gallons. Multiply your two (2) month average taxable gallons by the current tax rate of \$.16 (16 cents) per gallon, to determine the bond amount required.

Note: An Eligible Purchaser must remit the tax due to all Suppliers by Electronic Funds Transfer (EFT). If you should have any questions concerning Electronic Funds Transfer (EFT), you may contact the department at (317) 615-2695. A current financial statement, beginning balance sheet or year-end report must accompany this application.

Section K: Gasoline Distributor's License

A **Gasoline Distributor** is a person who:

- ◆ First receives gasoline in Indiana and subsequently distributes such gasoline to other commercial accounts by tank car, tank truck, or transport; and/or

- ◆ Purchases, or otherwise has transferred, gasoline which is imported into Indiana by a person not licensed as a gasoline distributor, via tank car, tank truck, or transport or first receives gasoline which is withdrawn from a pipeline, terminal, barge or refinery.

“Gasoline” is defined as all products commonly or commercially known or sold as gasoline, including casing head and absorption or natural gasoline, regardless of their classifications or uses. Therefore, “gasoline” is regular gasoline, unleaded gasoline, gasohol (regardless of the percentage of alcohol additives), natural gasoline, aviation gasoline and some racing gasoline.

Complete questions 1 through 5 on the application to indicate the type of business activities operated in Indiana to be covered by this license.

On questions 1 through 5, if you answered Yes to any question, indicate the location, storage capacity, and type of fuel stored for each location.

6. Complete lines A through C to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.
7. **Bond.** Estimate the annual (12 months) total taxable gallons. Divide this amount by four (4) to determine your three (3) months taxable gallons. Multiply the three months’ total by eighteen cents (\$0.18) to determine the bond amount required. If your monthly tax liability will exceed \$10,000.00 (ten thousand) you will be required to file by EFT.

Note: A current financial statement, beginning balance sheet or year-end report must be filed with this application.

Section L: Oil Inspection Distributor

This section must be completed if you wish to apply for an Oil Inspection Distributor license. Oil inspection fees are imposed on gasoline, jet fuel, kerosene, naptha, distillates, range oil, stove oil, #1 fuel oil, #1 heating oil, #1 diesel fuel, K-1 and K-2. You must apply for an oil inspection distributor license if you distribute any of the above-mentioned products except gasoline. If you hold an Indiana Gasoline Distributor’s license, you are automatically registered as an oil inspection distributor.

1. Complete lines A through C to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.

2. **Bond.** Estimate the annual (12 months) taxable gallons. Divide this amount by four (4) to determine three (3) months taxable gallons. Multiply the three month’s totals by \$.008 to determine the bond amount required.

Note: A current financial statement, beginning balance sheet or year-end report must be filed with this application.

Section M: Aviation Fuel Dealer

Any person located at an airport in Indiana who sells gasoline at such airport for the exclusive purpose of propelling aircraft engines and who delivers the gasoline directly into the fuel supply tank of the aircraft, may apply for an Aviation Fuel Dealer Permit.

The permit holder:

- ◆ Agrees to properly complete an exemption certificate and present it to a Licensed Gasoline Distributor;
- ◆ Agrees to purchase gasoline from such distributor, free of the gasoline tax, under the authority of the certificate;
- ◆ Agrees to pay the gasoline tax if the gasoline is purchased from any person who is not a Licensed Gasoline Distributor; and
- ◆ Agrees not to sell gasoline purchased under the permit authority for use other than to propel an aircraft engine.

Complete questions 1 through 6.

Section N: Marina Fuel Dealer

Any person operating a marina facility (i.e. marina or boat livery), on Lake Michigan or the Ohio River, who sells gasoline at that facility for the exclusive purpose of propelling motorboat engines, and delivers the gasoline directly into the fuel supply tanks of motorboats, may apply for a Marina Fuel Dealer’s Permit.

The permit holder:

- ◆ Agrees to properly complete an exemption certificate and present it to a Licensed Gasoline Distributor;
- ◆ Agrees to purchase gasoline from such distributor free of the gasoline tax, under the authority of the certificate;
- ◆ Agrees to pay the gasoline tax if the gasoline is purchased from any person who is not a Licensed Gasoline Distributor; and
- ◆ Agrees not to sell gasoline purchased under the permit authority for use other than to propel a motor boat engine.

Complete questions 1 through 6.

Section O: Petroleum Severance

This section is to be completed by all purchasers of petroleum products or gatherers of petroleum products who transport such products from the place of production. The purchaser or gatherer is imposed with the responsibility to make reports of the severance of petroleum products from the land and the payment of the tax thereupon for and on behalf of the owner or producer of the products as their interests may be.

1. Total of barrels or units purchased or gathered from the ground.

Section P: Gasohol Blender

A Gasohol Blender's Permit is required to blend alcohol or other non-taxable products with tax paid gasoline.

1. Indicate the estimated total number of gallons of non-taxable product to be blended with gasoline.

Section Q: Tax Precollection Agreement

All Suppliers and Permissive Suppliers who are selling special fuel for import into Indiana must complete this section. You must select Option 1, Option 2 or Option 3.

1. **Check one of the options.** You may *only* select one option. If Option 2 is selected, complete the importer information for each importer from whom you are going to collect tax. Attach additional sheets if necessary.
2. **Importer information:** This table is to be completed for each importer from whom you have elected to collect the tax.

Section R: Waiver (Optional)

This section should be completed if you wish to give the Department permission to share tax return information with your fuel provider/customer to resolve reporting discrepancies. This waiver may apply to all license types held by the taxpayer. The waiver is an optional form. You are not required to complete this section. If you do not sign the waiver, you may be contacted and requested to send additional information concerning your return in the event of reporting discrepancies.

Section S: Signature

The application must be signed and dated by the owner, general partner, or a corporate officer listed in Section A of this application. You must also include the person's title and a phone number at which this person may be reached. Your application will not be processed without a signature.

Additional Information

Some of the license types for which this application is being filed require a surety bond, cash bond or letter of credit. To determine the required bond amount, check the license type(s) for which you are applying. This figure must be rounded to the nearest thousand-dollar amount. If submitting a letter of credit, contact the Department for specific guidelines which must be followed. If submitting a cash bond, contact the department for the proper form. All special fuel types may be included on one bond form. The bond should indicate each license type and the amounts being covered. A separate bond is required for the gasoline license types.

Note: *All bonds must be completed, signed and notarized with a Power of Attorney attached before any license(s) can be issued.*

Stop!! Before you submit your license and bonding information, have you:

- ◆ Completed all required sections of the license application?
- ◆ Enclosed a check payable to the Indiana Department of Revenue, if applicable?
- ◆ Signed and dated the application?
- ◆ Enclosed an executed surety bond, letter of credit or cash bond equal to the amount required for each license type, if applicable?
- ◆ Enclosed a current financial statement, beginning balance sheet, or year end report?

Mail the completed application, surety bond, letter of credit, or cash bond form, current financial statement and the applicable license fee(s) to:

**Indiana Department of Revenue
Fuel Tax Bonds & Licensing Section
P.O. Box 6114
Indianapolis, IN 46206-6114**

For additional information or assistance in completing this application, please contact the department at the above address, email us at fetax@dor.state.in.us, or call us at (317) 615-2625.

Indiana Department of Revenue
North American Industry Classification System (NAICS)
(Revised 12/99)

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These six-digit codes are derived from the North American Industry Classification System (NAICS) and do not resemble prior year codes. Select the category that best describes your primary business activity (for example Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity and enter it on all appropriate forms. The business tax application (BT-1) will accommodate up to four (4) different codes related to your business. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. For additional NAICS activity codes, you may view our web site at:

<http://www.state.in.us/dor/>

Code Accommodation, Food Services and Drinking Places (720000) 721000 Accommodation 721110 Hotels (except casino hotels) and Motels 721120 Casino Hotels 721191 Bed-and-Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming and Boarding Houses 722000 Food Services & Drinking Places 722100 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722320 Caterers 722410 Drinking Places (Alcoholic Beverages)	Code 112000 Animal Production 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog and Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Animal Aquaculture (including shellfish & finfish farms and hatcheries) 112900 Other Animal Production 113000 Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging 114000 Fishing, Hunting and Trapping 114110 Fishing 114210 Hunting and Trapping 115000 Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities for Forestry	Code 234900 Other Heavy Construction 235000 Special Trade Contractors 235110 Plumbing, Heating, & Air-Conditioning Contractors 235500 Carpentry & Floor Contractors 235210 Painting & Wall Covering Contractors 235310 Electrical Contractors 235400 Masonry, Drywall, Insulation, & Tile Contractors 235610 Roofing, Siding, & Sheet Metal Contractors 235710 Concrete Contractors 235810 Water Well Drilling Contractors 235900 Other Special Trade Contractors
Administrative and Support & Waste Management and Remediation Services 561000 Administrative & Support Services 561110 Office of Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561499 All Other Business Support Services 561500 Travel Arrangement & Reservation Services 561520 Tour Operators 561600 Investigation and Security Services 561700 Services to Buildings and Dwellings 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Building & Dwellings 561900 Other Support Services (including packaging & labeling services, and convention & trade show organizers) 562000 Waste Management and Remediation Services	Arts, Entertainment, and Recreation (710000) 711000 Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies 711110 Theater Companies & Dinner Theaters 711120 Dance Companies 711130 Musical Groups & Artists 711190 Other Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures 711510 Independent Artists, Writers, & Performers 712100 Museums, Historical Sites, & Similar Institutions 713000 Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713110 Amusement & Theme Parks 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)	Educational Services 611000 Educational Services 611110 Elementary & Secondary Schools 611310 Colleges, Universities and Professional Schools 611510 Technical and Trade Schools 611600 Other Schools and Instruction
Agriculture, Forestry, Hunting & Fishing 110000 Agriculture, Forestry, Fishing and Hunting 111000 Corn Production 111100 Oilseed & Grain Farming 111210 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse, Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugar cane, hay, peanut, sugar	Construction (230000) 233000 Building, Developing, & General Constructing 233110 Land Subdivision & Land Developing 233200 Residential Building Construction 233300 Nonresidential Building Construction	Finance and Insurance (520000) 522100 Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation 522200 Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522290 Other Non-depository Credit Intermediation 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers and originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other Nondepository Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers) 523100 Securities, Commodity Contracts, and Other Intermediation and Brokerage 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities and Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice) 524000 Insurance Carriers and Related Activities 524113 Direct Life Insurance Carriers 524114 Direct Health & Medical Insurance Carriers 524121 Property & Casualty Insurance Carriers 524126 Direct Property and Casualty Insurance Carriers 524130 Reinsurance Carriers 524140 Direct Life, Health, and Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except

North American Industry Classification System (continued)[illegible]

North American Industry Classification System (continued)

Code		Code		Code	
212390	Other Nonmetallic Mineral Mining & Quarrying	541700	Scientific Research & Development Services	443000	Electronics and Appliance Stores
213110	Support Activities for Mining	541800	Advertising and Related Services	443111	Household Appliance Stores
		541860	Direct Mail Advertising	443112	Radio, Television, & Other Electronics Stores
	Other Services (810000) (Except public administration)	541900	Other Professional, Scientific, and Technical Services	443120	Computer and Software Stores
811000	Repair and Maintenance	541910	Marketing Research and Public Opinion Polling	443130	Camera and Photographic Supplies Stores
811110	Automotive Mechanical & Electrical Repair & Maintenance	541920	Photographic Services	444100	Building Material & Garden Equipment and Supplies Dealers
811120	Automotive Body, Paint, Interior, and Glass Repair	541930	Translation and Interpretation Services	444110	Home Centers
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	541940	Veterinary Services	444120	Paint and Wallpaper Stores
811210	Electronic & Precision Equipment Repair and Maintenance	541990	All Other Professional, Scientific, and Technical Services	444130	Hardware Stores
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	551000	Management of Companies and Enterprises	444190	Other Building Material Dealers
811410	Home & Garden Equipment and Appliance Repair & Maintenance	551111	Offices of Bank Holding Companies	444200	Lawn & Garden Equipment & Supplies Stores
811420	Reupholstery & Furniture Repair	551112	Office of Other Holding Companies	445000	Food and Beverage Stores
811430	Footwear & Leather Goods Repair			445100	Grocery Stores
811490	Other Personal & Household Goods Repair & Maintenance			445110	Supermarkets and Other Grocery (except convenience) Stores
812000	Personal and Laundry Services		Public Administration	445120	Convenience Stores
812111	Barber Shops	920000	Public Administration	445200	Specialty Food Store
812112	Beauty Shops	921000	Executive, Legislative and Other General Government Support	445210	Meat Markets
812113	Nail Salons			445220	Fish and Seafood Markets
812190	Other Personal Care Services (including diet & weight reducing centers)		Real Estate and Rental and Leasing (530000)	445230	Fruit and Vegetable Markets
812210	Funeral Homes and Funeral Services	531000	Real Estate	445291	Baked Goods Stores
812220	Cemeteries and Crematories	531110	Lessors of Residential Buildings and Dwellings	445292	Confectionery and Nut Stores
812300	Drycleaning & Laundry Services	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	445299	All Other Specialty Food Stores
812310	Coin-Operated Laundries and Drycleaners	531130	Lessors of Miniwarehouses and Self-Storage Units	445310	Beer, Wine, and Liquor Stores
812320	Drycleaning and Laundry Services (except Coin-Operated)	531190	Lessors of Other Real Estate Property	446000	Health and Personal Care Stores
812330	Linen and Uniform Supply	531210	Offices of Real Estate Agents & Brokers	446110	Pharmacies and Drug Stores
812910	Pet Care (except Veterinary) Services	531310	Real Estate Property Managers	446120	Cosmetics, Beauty Supplies, & Perfume Stores
812920	Photofinishing	531320	Offices of Real Estate Appraisers	446130	Optical Goods Stores
812930	Parking Lots and Garages	531390	Other Activities Related to Real Estate	446190	Other Health & Personal Care Stores
812990	All Other Personal Services	532000	Rental and Leasing Services	447100	Gasoline Stations
		532100	Automotive Equipment Rental & Leasing	447100	Gasoline Stations (including convenience stores with gas)
	Professional, Scientific, & Technical Services	532210	Consumer Electronics & Appliances Rental	448000	Clothing and Clothing Accessories Stores
541100	Legal Services	532220	Formal Wear and Costume Rental	448110	Men's Clothing Stores
541110	Offices of Lawyers	532230	Video Tape and Disc Rental	448120	Women's Clothing Stores
541190	Other Legal Services	532290	Other Consumer Goods Rental	448130	Children's & Infants' Clothing Stores
541200	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	532291	Home Health Equipment Rental	448140	Family Clothing Stores
541211	Offices of Certified Public Accountants	532310	General Rental Centers	448150	Clothing Accessories Stores
541213	Tax Preparation Services	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing	448190	Other Clothing Stores
541214	Payroll Services	532420	Office Machinery and Equipment Rental and Leasing	448210	Shoe Stores
541219	Other Accounting Services	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	448310	Jewelry Stores
541300	Architectural, Engineering, and Related Services			448320	Luggage & Leather Goods Stores
541310	Architectural Services		Religious, Grantmaking, Civic, Professional and Similar Organizations	451000	Sporting Goods, Hobby, Book, and Music Stores
541320	Landscape Architectural Services	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	451110	Sporting Goods Stores
541330	Engineering Services			451120	Hobby, Toy, and Game Stores
541340	Drafting Services		Retail Trade	451130	Sewing, Needlework, & Piece Goods Stores
541350	Building Inspection Services	441000	Motor Vehicle and Parts Dealers	451140	Musical Instrument & Supplies Stores
541360	Geophysical Surveying & Mapping Services	441110	New Car Dealers	451211	Book Stores
541370	Surveying & Mapping (except Geophysical) Services	441120	Used Car Dealers	451212	News Dealers and Newsstands
541380	Testing Laboratories	441210	Recreational Vehicle Dealers	451220	Prerecorded Tape, Compact Disc, and Record Stores
541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)	441221	Motorcycle Dealers	452000	General Merchandise Stores
541500	Computer Systems Design & Related Services	441222	Boat Dealers	452110	Department Stores
541511	Custom Computer Programming Services	441229	All Other Motor Vehicle Dealers	452900	Other General Merchandise Stores
541512	Computer Systems Design Services	441300	Automotive Parts, Accessories, & Tire Stores	453000	Miscellaneous Store Retailers
541513	Computer Facilities Management Services	442000	Furniture & Home Furnishings Stores	453110	Florists
541519	Other Computer Related Services	442110	Furniture Stores	453210	Office Supplies & Stationery Stores
541600	Management, Scientific, & Technical	442210	Floor Covering Stores	453220	Gift, Novelty, and Souvenir Stores
		442291	Window Treatment Stores	453310	Used Merchandise Stores
		442299	All Other Home Furnishings Stores	453910	Pet and Pet Supplies Stores
				453920	Art Dealers
				453930	Manufactured (Mobile) Home Dealers
				453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)
				454000	Nonstore Retailers
				454110	Electronic Shopping & Mail-Order Houses
				454210	Vending Machine Operators
				454311	Heating Oil Dealers
				454312	Liquefied Petroleum Gas (Bottled Gas) Dealers

North American Industry Classification System (continued)

Code		Code	
454319	Other Fuel Dealers	421800	Machinery, Equipment, & Supplies Wholesalers
454390	Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)	421910	Sporting & Recreational Goods & Supplies Wholesalers
		421920	Toy & Hobby Goods & Supplies Wholesalers
		421930	Recyclable Material Wholesalers
		421940	Jewelry, Watch, Precious Stone & Precious Metal Wholesalers
		421990	Other Miscellaneous Durable Goods Wholesalers
		422000	Wholesale Trade, Nondurable Goods
		422100	Paper & Paper Product Wholesalers
		422210	Drugs and Druggists' Sundries Wholesalers
		422300	Apparel, Piece Goods, & Notions Wholesalers
		422400	Grocery & Related Product Wholesalers
		422500	Farm Product Raw Material Wholesalers
		422600	Chemical and Allied Products Wholesalers
		422700	Petroleum and Petroleum Products Wholesalers
		422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
		422910	Farm Supplies Wholesalers
		422920	Book, Periodical, and Newspaper Wholesalers
		422930	Flower, Nursery Stock, & Florists' Supplies Wholesalers
		422940	Tobacco & Tobacco Product Wholesalers
		422950	Paint, Varnish, & Supplies Wholesalers
		422990	Other Miscellaneous Nondurable Goods Wholesalers
		999999 Unclassified Establishments (unable to classify)	